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February 15, 2006

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Fr: George O. Saile, Reg. No. 19,572

28 Davis Avenue

Poughkeepsie, N.Y. 12603

Subject:	Serial No.	10/659,633	09/10/03
	Shapiro		
	Ceiling Panel		
	Grp. Art Unit:	3635	Nguyen

RESPONSE TO PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated January 01, 2006, please amend the above identified application for patent as follows:

The Commissioner is hereby authorized to charge payment of any additional fee involved with added Claims and the like to Deposit Account No. 19-0033.

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on April 6, 2006.

Name <u>Stephen B. Ackerman,</u>	Reg. No. 37761
Signature	7
Date April <u>6, 2006</u>	

ATC 03-001

Please amend the above-identified application as follows:

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims, which begins on page 5 of this paper.

Remarks/Arguments begin on page 15 of this paper.